

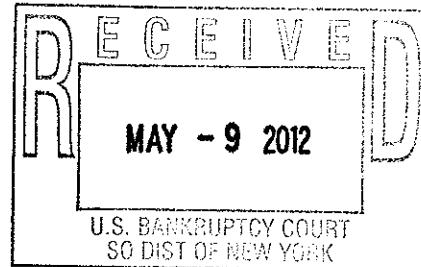


People. Power. Performance.SM

May 8, 2012

Via FedEx

Attn: Mark Diamond
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004



Re: *Motors Liquidation., et al.*
Case Co.: 09-50026 REG

Dear Mr. Diamond:

Enclosed please find 2 claim withdrawals as follows:

Smith, Brandon – Clam #60552 in the amount of \$2,2000.00

Smith, Brandon – Clam #60554 in the amount of \$2,2000.00

Please docket these claim withdrawals at your earliest convenience on the court website in connection with the above reference case.

Thank you for your assistance.

Very truly yours,

/s/Kathy-Ann Awkward
Kathy-Ann Awkward
Sr. Project Supervisor

Enclosures

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RUSSELL T. QUINLAN
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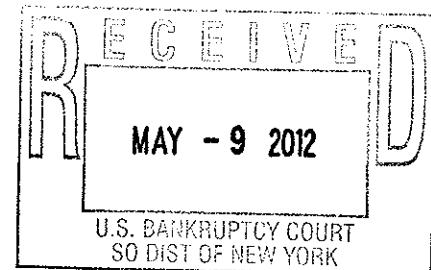
HAMBURG OFFICE
185 PINE STREET
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(716) 649-3331

*Also admitted in CT and GA

December 28, 2011

Via Federal Express Overnight Delivery

Michael P. Kinkopf, Esq.
Eckert Seamans Cherin & Mellott, LLC
Two Liberty Place
50 South 16th Street
22nd Floor
Philadelphia, PA 19102



Re: In the Matter of the Proof of Claim of Lisa Smith
Claim No. 60555
Claim No. 60553

In the Matter of the Proof of Claim of Brandon Smith
Claim No. 60554
Claim No. 60552

Proofs of Claim filed November 27, 2009
ESCM File No.: 292117-00175

Dear Mr. Kinkopf:

Thank you for your correspondence dated December 1, 2011, regarding the above captioned claims arising from an accident on May 10, 2009 wherein a passenger side seatbelt/airbag system inadvertently activated in Mr. Smith's 2007 GMC Sierra truck, VIN #2GTEK13M71598245. His spouse, Lisa Smith sustained permanent physical injuries to her right shoulder as a result of a defective product condition for which she has undergone medical care. The specific defect in the General Motors vehicle relates to corrosion of the vehicle's electronic sensing module. (See letter of Mr. Scott Lawson, attached hereto as Exhibit A). General Motors has acknowledged that this condition may result in an inadvertent deployment of the airbag.

On the date of the incident, May 10, 2009, Lisa Smith was a front seat passenger in the subject vehicle. The airbag light was on, and the Smiths heard a gunshot type sound. Lisa was suddenly pulled back into her seat by the seatbelt system, and the cabin filled with smoke. (See repair records of Jim Ball Pontiac, dated 12/17/2007 and 6/5/2009; also see repair records of O'Laughlin Pontiac-Buick Cadillac-GMC, Inc., dated 2/22/2008, 4/15/2008, 9/4/2008 and 6/8/2009, attached hereto as Exhibit B).

Michael P. Kinkopf, Esq.
In the Matter of the Proof of Claim of Lisa Smith
In the Matter of the Proof of Claim of Brandon Smith
December 28, 2011
Page 2

Lisa Smith initially treated at her primary care physician in Orchard Park, N.Y., with Dr. Joseph Wandass, and she was referred to an orthopedic physician, Dr. Todd Grime. Dr. Grime assessed her with shoulder pain and instability. She underwent cortico-steroid injections of the right shoulder. (See reports of Dr. Grime, dated June 25, 2009 and August 3, 2009, attached hereto as Exhibit C). Ms. Smith had further treatment with respect to physical therapy at Bertrand Chaffee Hospital in Springville.

In regards to your letter of December 1, 2011 in the above-referenced case, please be advised of the following information:

1. The subject vehicle is currently in the possession of Brandon Smith, 8928 Route 42, Little Valley, New York.
2. With respect to medical reports and information regarding the defective condition, see Exhibits A, B and C.
3. With respect to medical records, please see Exhibit C.
4. Plaintiff Lisa Smith incurred out of pocket expenses for medical treatment. We will supplement this response once we are in receipt of records.
5. Enclosed please find photographs of the subject vehicle attached as Exhibit D.
6. We do not possess any statements or depositions. See Exhibits A and B.
7. See Exhibit B with respect to damage reports.

Allow this letter to acknowledge that the claim of Brandon Smith (duplicates were apparently filed - nos. 60554 and 60552) is withdrawn, since Mr. Smith was reimbursed for his repair charges through a recall program with respect to the defective component.

Please do not hesitate to contact me if you require any further information. In addition, please advise the process by which we may proceed to recover attorneys fees and expenses with respect to the above-captioned claim of Lisa Smith.

Thank you for your courtesy and consideration.

Very truly yours,

Craig R. Watson
Craig R. Watson

CRW:jj

Enclosures

cc: Ms. Lisa Smith (w/o enclosures)
Mr. Brandon Smith (w/o enclosures)